

# **Exhibit A**

## Big Lots, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

September 09, 2024 - October 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/09/2024				
Barber, Andrew	Meet with S. Raver (Big Lots, Inc.), J. Tanguay (Big Lots, Inc.), J. Morse (Deloitte) to discuss review comments to form 10-Q and anticipated edits to form 10-Q from recent chapter 11 filing.	\$0.00	1.0	\$0.00
Barber, Andrew	Meet with S. Klump, J. Morse (Deloitte) to assess magnitude of Big Lots, Inc. Chapter 11 filing on upcoming and remaining interim review procedures planned prior to the anticipated Form 10-Q filing date.	\$0.00	0.7	\$0.00
Barber, Andrew	Review referencing in tie-out tool related to most recent draft of Form 10-Q.	\$0.00	2.2	\$0.00
Barber, Andrew	Review changes with management's discussion and analysis section of Form 10-Q to identify new bankruptcy disclosures.	\$0.00	0.3	\$0.00
Barber, Andrew	Meet with J. Tanguay (Big Lots, Inc.) to provide further clarification on ASC 360 guidance-related comments provided from meeting with S. Raver (Big Lots, Inc.) and J. Morse (Deloitte).	\$0.00	1.3	\$0.00
Klump, Stephanie	Review Big Lots draft form 10-Q as part of quarterly review procedures.	\$0.00	1.3	\$0.00
Klump, Stephanie	Meet with A. Barber, J. Morse (Deloitte) to assess magnitude of Big Lots, Inc. Chapter 11 filing on upcoming and remaining interim review procedures planned prior to the anticipated Form 10-Q filing date.	\$0.00	0.7	\$0.00
Martini, Natalie	Meeting with J. Morse (Deloitte) to discuss bankruptcy filing impacts on going concern consultation.	\$0.00	0.3	\$0.00
Martini, Natalie	Review updated 10-Q.	\$0.00	1.2	\$0.00
Morse, Randy	Meeting with N. Martini (Deloitte) to discuss bankruptcy filing impacts on going concern consultation.	\$0.00	0.3	\$0.00

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September 09, 2024 - October 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/09/2024				
Morse, Randy	Prepare going concern accounting consultation memo, incorporating impact of bankruptcy filing.	\$0.00	1.7	\$0.00
Morse, Randy	Review draft of Q2 10-Q, which incorporated bankruptcy filing details.	\$0.00	0.6	\$0.00
Morse, Randy	Update documentation within the quarter summary memo, incorporating impact of bankruptcy filing.	\$0.00	0.3	\$0.00
Morse, Randy	Review cash flow analytic for the Q2 10-Q review.	\$0.00	0.6	\$0.00
Morse, Randy	Meet with A. Barber, S. Klump (Deloitte) to assess magnitude of Big Lots, Inc. Chapter 11 filing on upcoming and remaining interim review procedures planned prior to the anticipated Form 10-Q filing date.	\$0.00	0.7	\$0.00
Morse, Randy	Meet with S. Raver (Big Lots, Inc.), J. Tanguay (Big Lots, Inc.), and A. Barber (Deloitte) to discuss review comments to form 10-Q and anticipated edits to form 10-Q from recent chapter 11 filing.	\$0.00	1.0	\$0.00
Parks, Martrina	Respond to notes in the Q2 cash flow statement workpaper as part of quarterly interim review.	\$0.00	2.0	\$0.00
Parks, Martrina	Tie out amounts in the 10Q draft to the new support provided by the client.	\$0.00	3.0	\$0.00
Ponton, Mindy	Review Form 10Q as part of quarterly review procedures.	\$0.00	1.1	\$0.00
Ponton, Mindy	Review Q2 Summary memo as part of quarterly review procedures.	\$0.00	0.9	\$0.00
Rollinson, Melissa	Review going concern consultation memo pertaining to the Q2 Form 10-Q filing.	\$0.00	2.1	\$0.00
09/10/2024				
Barber, Andrew	Review debtor in possession agreement from bankruptcy filing to assess consistency between agreement and balances disclosed in most recent draft of Form 10-Q.	\$0.00	0.7	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
09/10/2024				
Barber, Andrew	Review asset purchase agreement from bankruptcy filing to identify consistency between agreement and balances disclosed in most recent draft of Form 10-Q.	\$0.00	0.7	\$0.00
Barber, Andrew	Review revisions added in management representation letter related to bankruptcy filing.	\$0.00	0.1	\$0.00
Barber, Andrew	Prepare comments related to updated draft of Form 10-Q.	\$0.00	1.5	\$0.00
Klump, Stephanie	Review statement of cash flow analysis workpaper as part of quarterly review procedures for purposes of Big Lots' upcoming 10-Q filing.	\$0.00	2.5	\$0.00
Martini, Natalie	Review the cash flow statement.	\$0.00	1.4	\$0.00
Morse, Randy	Prepare required consultation memo in accordance with PCAOB AAM 22960 (Consultation related to the PCAOB inspection pertaining to the 2023 integrated audit of Big Lots, Inc) pertaining to the Q2 Form 10-Q filing.	\$0.00	1.4	\$0.00
Morse, Randy	Research guidance related to cash flow consideration of certain financing arrangements.	\$0.00	1.2	\$0.00
Morse, Randy	Review cash flow analytic for the Q2 10-Q review.	\$0.00	0.8	\$0.00
Morse, Randy	Respond to comments on Draft 3 of Q2 Form 10-Q.	\$0.00	0.7	\$0.00
Morse, Randy	Update documentation within the going concern consultation memo.	\$0.00	0.8	\$0.00
Parks, Martrina	Address notes in the Q2 Planning and Summary Memo part of quarterly interim review.	\$0.00	0.6	\$0.00
Parks, Martrina	Gather comments to the Draft 3 10-Q to send the client.	\$0.00	1.0	\$0.00

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September 09, 2024 - October 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/11/2024				
Barber, Andrew	Prepare consultation memo related to presentation of financing arrangements related to insurance premiums on statement of cash flows to conclude on presentation and classification under GAAP.	\$0.00	2.0	\$0.00
Barber, Andrew	Review updates to balance sheet and income statement from interchange financing transaction.	\$0.00	0.5	\$0.00
Barber, Andrew	Document interim review conclusions related to updates to income statement and balance sheet from interchange financing transaction.	\$0.00	0.5	\$0.00
Barber, Andrew	Update management representation letter to include information related to insurance premium financing arrangements in connection with Form 10-Q filing.	\$0.00	1.8	\$0.00
Barber, Andrew	Meet with S. Klump, N. Martini, R. Morse (Deloitte) to discuss treatment of certain financing obligations on the statement of cash flow.	\$0.00	0.6	\$0.00
Barber, Andrew	Review external comments added to updated draft of form 10-Q for updates made to Note 1 to the Condensed Consolidated Financial Statements.	\$0.00	0.5	\$0.00
Barber, Andrew	Review external comments added to updated draft of form 10-Q for updates to made to Note 11 to the Condensed Consolidated Financial Statements.	\$0.00	0.3	\$0.00
Barber, Andrew	Review external comments added to updated draft of form 10-Q for updates to Management's Discussion and Analysis.	\$0.00	0.5	\$0.00
Klump, Stephanie	Review updated management representation letter for purposes of quarterly review of Big Lots Form 10-Q.	\$0.00	0.4	\$0.00
Klump, Stephanie	Review audit committee presentation for purposes of quarterly review of Big Lots Form 10-Q.	\$0.00	0.3	\$0.00

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September 09, 2024 - October 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/11/2024				
Klump, Stephanie	Review accounting analysis/memo relating to statement of cash flows treatment for purposes of quarterly review procedures for Big Lots Form 10-Q.	\$0.00	0.7	\$0.00
Klump, Stephanie	Review statement of cash flow analysis workpaper as part of quarterly review procedures for purposes of Big Lots' upcoming 10-Q filing.	\$0.00	0.7	\$0.00
Klump, Stephanie	Meet with A. Barber, N. Martini, R. Morse (Deloitte) to discuss treatment of certain financing obligations on the statement of cash flow.	\$0.00	0.6	\$0.00
Klump, Stephanie	Meet with S. Raver, J. Tanguay (Big Lots), R. Morse (Deloitte) to discuss treatment of certain financing obligations on the statement of cash flow.	\$0.00	0.8	\$0.00
Klump, Stephanie	Review Big Lots draft form 10-Q as part of quarterly review procedures.	\$0.00	0.2	\$0.00
Martini, Natalie	Review the Audit Committee communications deck which is provided by D&T to the Audit Committee in conjunction with the Q2 10-Q filing.	\$0.00	0.6	\$0.00
Martini, Natalie	Review the management representation letter which is provided by D&T to management for their signing, in conjunction with the Q2 10-Q filing.	\$0.00	0.4	\$0.00
Martini, Natalie	Meet with A. Barber, S. Klump, R. Morse (Deloitte) to discuss treatment of certain financing obligations on the statement of cash flow.	\$0.00	0.6	\$0.00
Morse, Randy	Meet with M. Robey (Big Lots) to discuss control evaluation considerations pertaining to the statement of cash flows.	\$0.00	0.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/11/2024				
Morse, Randy	Meet with J. Tanguay (Big Lots) to discuss treatment of certain financing obligations on the statement of cash flow.	\$0.00	0.6	\$0.00
Morse, Randy	Review of draft #4 of Q2 10-Q.	\$0.00	0.6	\$0.00
Morse, Randy	Continue to prepare consultation memo regarding treatment of certain financing obligations on the statement of cash flow.	\$0.00	0.9	\$0.00
Morse, Randy	Meet with S. Raver, J. Tanguay (Big Lots), S. Klump (Deloitte) to discuss treatment of certain financing obligations on the statement of cash flow.	\$0.00	0.8	\$0.00
Morse, Randy	Meet with A. Barber, S. Klump, N. Martini (Deloitte) to discuss treatment of certain financing obligations on the statement of cash flow.	\$0.00	0.6	\$0.00
Morse, Randy	Prepare consultation memo regarding treatment of certain financing obligations on the statement of cash flow.	\$0.00	1.8	\$0.00
Parks, Martrina	Update the Q2 Cash Flow Statement workpaper to reflect the changes from the updated draft from the client.	\$0.00	1.0	\$0.00
Rollinson, Melissa	Review required consultation memo in accordance with PCAOB AAM 22960 (Consultation related to the PCAOB inspection pertaining to the 2023 integrated audit of Big Lots, Inc) pertaining to the Q2 Form 10-Q filing.	\$0.00	0.5	\$0.00
09/12/2024				
Barber, Andrew	Finalize procedures related to form 10-Q tie out and referencing in connection with final draft.	\$0.00	1.8	\$0.00

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September 09, 2024 - October 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/12/2024				
Barber, Andrew	Discuss store impairment analysis memo with J. Tanguay (Big Lots, Inc.) to review conclusions related to advertising expense allocation in projected cash flows under ASC 360 were considered.	\$0.00	0.7	\$0.00
Barber, Andrew	Prepare responses to comments received on quarterly summary memo to document interim review procedures performed in current quarter.	\$0.00	0.8	\$0.00
Barber, Andrew	Prepare responses related to consultation memo regarding treatment of insurance premium financing arrangements on statement of cash flows in relation to GAAP.	\$0.00	3.0	\$0.00
Klump, Stephanie	Meet with R. Robins, S. Raver, M. Robey, M. Schlonsky, J. Schroeder, B. Thorn, S. Hutkai, J. Ramsden (Big Lots), J. Morse (Deloitte) for Q2 Disclosure Committee Meeting.	\$0.00	0.3	\$0.00
Klump, Stephanie	Review Big Lots draft form 10-q as part of quarterly review procedures.	\$0.00	1.0	\$0.00
Martini, Natalie	Review consultation memo related to the cash flow misstatement and the final 10Q changes.	\$0.00	1.4	\$0.00
Martini, Natalie	Call with the M. Short (AC Chair) to discuss Q2 review communications.	\$0.00	0.6	\$0.00
Morse, Randy	Finalize required consultation memo in accordance with PCAOB AAM 22960 (Consultation related to the PCAOB inspection pertaining to the 2023 integrated audit of Big Lots, Inc) pertaining to the Q2 Form 10-Q filing.	\$0.00	0.3	\$0.00
Morse, Randy	Prepare the going concern consultation memo.	\$0.00	0.8	\$0.00
Morse, Randy	Meet with M. Parks (Deloitte) to discuss Q2 end of day filing requirements.	\$0.00	0.3	\$0.00



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<i>Financial Statement Audit and Related Services</i>				
09/12/2024				
Morse, Randy	Prepare consultation memo regarding treatment of certain financing obligations on the statement of cash flow.	\$0.00	1.6	\$0.00
Morse, Randy	Update consultation memo regarding treatment of certain financing obligations on the statement of cash flow.	\$0.00	1.2	\$0.00
Morse, Randy	Review quarterly summary of misstatements workpaper.	\$0.00	0.6	\$0.00
Morse, Randy	Review Q2 10-Q filing checklists.	\$0.00	0.5	\$0.00
Morse, Randy	Meet with R. Robins, S. Raver, M. Robey, M. Schlonsky, J. Schroeder, B. Thorn, S. Hutkai, J. Ramsden (Big Lots), S. Klump (Deloitte) for Q2 Disclosure Committee Meeting.	\$0.00	0.3	\$0.00
Parks, Martrina	Review draft 4 of the 10-Q for comments to the client before filing.	\$0.00	1.5	\$0.00
Parks, Martrina	Meet with R. Morse (Deloitte) to discuss Q2 end of day filing requirements.	\$0.00	0.3	\$0.00
Rollinson, Melissa	Review required consultation memo in accordance with PCAOB AAM 22960 (Consultation related to the PCAOB inspection pertaining to the 2023 integrated audit of Big Lots, Inc) pertaining to the Q2 Form 10-Q filing.	\$0.00	1.8	\$0.00
09/13/2024				
Barber, Andrew	Finalize procedures related to form 10-Q tie-out for export and inclusion in interim review file.	\$0.00	0.2	\$0.00
Morse, Randy	Prepare 10-Q file for archive.	\$0.00	0.4	\$0.00
09/16/2024				
Barber, Andrew	Review Q2 interim review project plan to identify remaining open items before profile file archiving.	\$0.00	1.0	\$0.00

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September 09, 2024 - October 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/16/2024				
Morse, Randy	Continue to prepare consultation memo regarding treatment of certain financing obligations on the statement of cash flow.	\$0.00	0.8	\$0.00
Morse, Randy	Prepare documentation of D&T's analytical review within the cash flows analytic workpaper.	\$0.00	0.3	\$0.00
Morse, Randy	Prepare documentation of D&T's review of identified misstatements within the summary of misstatements workpaper.	\$0.00	0.4	\$0.00
09/17/2024				
Barber, Andrew	Address remaining comments within PCAOB inspection consultation memo to provide more clarification to the Company's calculation of 4-wall income calculations within the store-level long-lived asset impairment analysis.	\$0.00	1.0	\$0.00
Shrestha, Sinza	Update data analytics scoping memo for use of data analytic tools in the audit.	\$0.00	1.0	\$0.00
09/18/2024				
Shrestha, Sinza	Prepare analytics scoping memo.	\$0.00	0.2	\$0.00
09/19/2024				
Morse, Randy	Update consultation memo regarding treatment of certain financing obligations on the statement of cash flow.	\$0.00	0.4	\$0.00
09/23/2024				
Morse, Randy	Continue to prepare consultation memo regarding treatment of certain financing obligations on the statement of cash flow.	\$0.00	0.8	\$0.00
09/24/2024				
Morse, Randy	Research ASC 852 accounting and chapter 11 bankruptcy filing impacts to financial reporting.	\$0.00	0.6	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
09/24/2024				
Morse, Randy	Review Q2 review file archive	\$0.00	0.3	\$0.00
09/25/2024				
Shrestha, Sinza	Address notes to analytics scoping memo.	\$0.00	0.3	\$0.00
09/26/2024				
Martini, Natalie	Meeting with J. Ramsden (CFO) regarding the upcoming scope of the Q3 review and status of the Chapter 11 filing, as well as Q3 results to date.	\$0.00	0.5	\$0.00
10/01/2024				
Burya, James	Email J. Morse (Deloitte) regarding bankruptcy impacts on the FY24 IT Audit.	\$0.00	0.2	\$0.00
Martini, Natalie	Meet with R. Morse (Deloitte) to discuss Q3 review planning and staffing.	\$0.00	0.4	\$0.00
Morse, Randy	Meet with N. Martini (Deloitte) to discuss Q3 review planning and staffing.	\$0.00	0.4	\$0.00
Morse, Randy	Research restructuring accounting requirements for Q3 form 10-Q.	\$0.00	0.6	\$0.00
Morse, Randy	Review company's SAB 99 error evaluation memo.	\$0.00	0.9	\$0.00
10/02/2024				
Barber, Andrew	Meet with J. Morse (Deloitte) regarding allocation of staffing hours for upcoming form 10-Q fieldwork procedures.	\$0.00	0.5	\$0.00
Barber, Andrew	Review restructuring accounting guidance for upcoming form 10-Q interim review procedures.	\$0.00	2.0	\$0.00
Morse, Randy	Meet with A. Barber (Deloitte) regarding staffing hour allocations for upcoming form 10-Q interim review fieldwork procedures.	\$0.00	0.5	\$0.00
Morse, Randy	Research restructuring accounting requirements for Q3 form 10-Q.	\$0.00	0.4	\$0.00

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September 09, 2024 - October 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
10/03/2024				
Morse, Randy	Create project plan for Q3 review.	\$0.00	0.8	\$0.00
Morse, Randy	Email R. Jain (Deloitte) regarding Q3 staffing expectations.	\$0.00	0.4	\$0.00
10/07/2024				
Barber, Andrew	Meet with N. Martini, S. Klump, R. Morse (Deloitte) to discuss impacts of store / DC closures and bankruptcy on Q3 10-Q review procedures.	\$0.00	0.6	\$0.00
Klump, Stephanie	Meet with N. Martini, A. Barber, R. Morse (Deloitte) to discuss impacts of store / DC closures and bankruptcy on Q3 10-Q review procedures.	\$0.00	0.6	\$0.00
Martini, Natalie	Meet with S. Klump, A. Barber, R. Morse (Deloitte) to discuss impacts of store / DC closures and bankruptcy on Q3 10-Q review procedures.	\$0.00	0.6	\$0.00
Morse, Randy	Meet with N. Martini, S. Klump, A. Barber (Deloitte) to discuss impacts of store / DC closures and bankruptcy on Q3 10-Q review procedures.	\$0.00	0.6	\$0.00
10/09/2024				
Klump, Stephanie	Review accounting requirements under ASC 852 in preparation for 3rd quarter 10-Q.	\$0.00	0.5	\$0.00
10/10/2024				
Auyeung, Tungjun	Meet with N. Martini, S. Klump, R. Morse, A. Barber, M. Sullivan, M. Fleming, M. Parks (Deloitte) to discuss fresh start accounting as a result of the Big Lots Chapter 11 filing.	\$0.00	0.5	\$0.00
Barber, Andrew	Meet with N. Martini, S. Klump, R. Morse, M. Sullivan, M. Fleming, M. Parks, J. Auyeung (Deloitte) to discuss fresh start accounting as a result of the Big Lots Chapter 11 filing.	\$0.00	0.5	\$0.00

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September 09, 2024 - October 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
10/10/2024				
Barber, Andrew	Review guidance under ASC 852 to understand reporting requirements for prepetition liabilities that are/are not subject to compromise in anticipation of Big Lots, Inc. Form 10-Q filing.	\$0.00	1.5	\$0.00
Fleming, Matthew	Meet with N. Martini, S. Klump, R. Morse, A. Barber, M. Sullivan, M. Parks, J. Auyeung (Deloitte) to discuss fresh start accounting as a result of the Big Lots Chapter 11 filing.	\$0.00	0.5	\$0.00
Klump, Stephanie	Meet with N. Martini, R. Morse, A. Barber, M. Sullivan, M. Fleming, M. Parks, J. Auyeung (Deloitte) to discuss fresh start accounting as a result of the Big Lots Chapter 11 filing.	\$0.00	0.5	\$0.00
Klump, Stephanie	Meet with R. Morse (Deloitte) to debrief on internal fresh start accounting meeting.	\$0.00	0.3	\$0.00
Martini, Natalie	Meet with S. Klump, R. Morse, A. Barber, M. Sullivan, M. Fleming, M. Parks, J. Auyeung (Deloitte) to discuss fresh start accounting as a result of the Big Lots Chapter 11 filing.	\$0.00	0.5	\$0.00
Morse, Randy	Meet with N. Martini, S. Klump, A. Barber, M. Sullivan, M. Fleming, M. Parks, J. Auyeung (Deloitte) to discuss fresh start accounting as a result of the Big Lots Chapter 11 filing.	\$0.00	0.5	\$0.00
Morse, Randy	Research restructuring accounting requirements for Q3 form 10-Q.	\$0.00	0.6	\$0.00
Morse, Randy	Meet with S. Klump (Deloitte) to debrief on internal fresh start accounting meeting.	\$0.00	0.3	\$0.00
Morse, Randy	Meet with S. Raver, J. Tanguay (Big Lots) to discuss Q3 plans for the 10-Q review.	\$0.00	1.2	\$0.00
Parks, Martrina	Meet with N. Martini, S. Klump, R. Morse, A. Barber, M. Sullivan, M. Fleming, J. Auyeung (Deloitte) to discuss fresh start accounting as a result of the Big Lots Chapter 11 filing.	\$0.00	0.5	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
10/10/2024				
Sullivan, Michael	Meet with N. Martini, S. Klump, R. Morse, A. Barber, M. Fleming, M. Parks, J. Auyeung (Deloitte) to discuss fresh start accounting as a result of the Big Lots Chapter 11 filing.	\$0.00	0.5	\$0.00
10/11/2024				
Klump, Stephanie	Meet with N. Martini, R. Morse (Deloitte) to discuss Q3 accounting considerations and procedures.	\$0.00	0.7	\$0.00
Martini, Natalie	Meet with S. Klump, R. Morse (Deloitte) to discuss Q3 accounting considerations and procedures.	\$0.00	0.7	\$0.00
Morse, Randy	Research reorganization accounting considerations for liabilities subject to compromise.	\$0.00	0.6	\$0.00
Morse, Randy	Meet with N. Martini, S. Klump (Deloitte) to discuss Q3 accounting considerations and procedures.	\$0.00	0.7	\$0.00
10/14/2024				
Fleming, Matthew	Meet with S. Klump, R. Morse (Deloitte) to discuss liabilities subject to compromise questions for Big Lots Q3.	\$0.00	0.5	\$0.00
Klump, Stephanie	Meet with M. Fleming, R. Morse (Deloitte) to discuss liabilities subject to compromise questions for Big Lots Q3.	\$0.00	0.5	\$0.00
Morse, Randy	Research impact of bankruptcy on Lease Incremental Borrowing Rate ("IBR") with J. Tanguay (Big Lots).	\$0.00	0.7	\$0.00
Morse, Randy	Meet with M. Fleming, S. Klump (Deloitte) to discuss liabilities subject to compromise questions for Big Lots Q3.	\$0.00	0.5	\$0.00
Morse, Randy	Meet with J. Tanguay (Big Lots) to discuss Lease Incremental Borrowing Rate ("IBR") and filed lease rejection motions.	\$0.00	0.6	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
10/17/2024				
Tomford, Zachary	Prepare the third quarter site to allow the transfer of files between the Deloitte engagement team and Big Lots, Inc.	\$0.00	0.7	\$0.00
10/23/2024				
Klump, Stephanie	Review training materials in preparation for training session with Big Lots relating to bankruptcy accounting.	\$0.00	0.5	\$0.00
Morse, Randy	Prepare for Big Lots ASC 852 (Bankruptcy / Reorganization Accounting) training meeting.	\$0.00	0.7	\$0.00
10/24/2024				
Morse, Randy	Research consultation requirements per Deloitte guidance when a client enters into over-the-counter ("OTC") Markets.	\$0.00	1.0	\$0.00
10/25/2024				
Klump, Stephanie	Review training materials in preparation for training session with Big Lots relating to bankruptcy accounting.	\$0.00	0.2	\$0.00
10/28/2024				
Barber, Andrew	Meet with M. Parks (Deloitte) to discuss creation of Q3 2024 interim review and preparer/reviewer workpaper allocations.	\$0.00	0.3	\$0.00
Barber, Andrew	Review quarterly updates to Big Lots, Inc. insurance reserves to assess fluctuations from closed stores.	\$0.00	0.7	\$0.00
Parks, Martrina	Meet with A. Barber (Deloitte) to discuss creation of Q3 2024 interim review and preparer/reviewer workpaper allocations.	\$0.00	0.3	\$0.00
10/29/2024				
Auyeung, Tungjun	Meet with M. Flemming, R. Morse (Deloitte) to discuss Big Lots bankruptcy proceedings and upcoming education session.	\$0.00	0.5	\$0.00

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September 09, 2024 - October 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
10/29/2024				
Barber, Andrew	Prepare Big Lots, Inc. Q3 2024 interim review file.	\$0.00	1.0	\$0.00
Fleming, Matthew	Meet with J. Auyeung, R. Morse (Deloitte) to discuss Big Lots bankruptcy proceedings and upcoming education session.	\$0.00	0.5	\$0.00
Klump, Stephanie	Meet with J. Ramsden, J. Schroeder, S. Raver (Big Lots), N. Martini, R. Morse (Deloitte) to discuss updates to the bankruptcy proceedings and Q3 review considerations.	\$0.00	0.5	\$0.00
Martini, Natalie	Meet with J. Ramsden, J. Schroeder, S. Raver (Big Lots), S. Klump, R. Morse (Deloitte) to discuss updates to the bankruptcy proceedings and Q3 review considerations.	\$0.00	0.5	\$0.00
Morse, Randy	Prepare for Big Lots 10/30/2024 bankruptcy training and debrief meeting.	\$0.00	0.4	\$0.00
Morse, Randy	Meet with J. Ramsden, J. Schroeder, S. Raver (Big Lots), N. Martini, S. Klump (Deloitte) to discuss updates to the bankruptcy proceedings and Q3 review considerations.	\$0.00	0.5	\$0.00
Morse, Randy	Meet with M. Flemming, J. Auyeung (Deloitte) to discuss Big Lots bankruptcy proceedings and upcoming education session.	\$0.00	0.5	\$0.00
10/30/2024				
Auyeung, Tungjun	Meeting with N. Martini (partial), A. Barber, M. Fleming, S. Klump, R. Morse, M. Parks, Z. Tomford (Deloitte), J. Schroeder, S. Raver and 4 others (Big Lots, Inc.) regarding a bankruptcy training presentation	\$0.00	1.0	\$0.00
Barber, Andrew	Meet with M. Fleming, S. Klump, R. Morse, M. Parks, Z. Tomford (Deloitte), J. Schroeder, and 2 others (Big Lots, Inc.) to debrief the bankruptcy training presentation and to discuss updates on third-quarter items.	\$0.00	0.5	\$0.00



## Big Lots, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

September 09, 2024 - October 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
10/30/2024				
Barber, Andrew	Meeting with N. Martini (partial), J. Auyeung, M. Fleming, S. Klump, R. Morse, M. Parks, Z. Tomford (Deloitte), J. Schroeder, S. Raver and 4 others (Big Lots, Inc.) regarding a bankruptcy training presentation	\$0.00	1.0	\$0.00
Fleming, Matthew	Meet with A. Barber, S. Klump, R. Morse, M. Parks, Z. Tomford (Deloitte), J. Schroeder, and 2 others (Big Lots, Inc.) to debrief the bankruptcy training presentation and to discuss updates on third-quarter items.	\$0.00	0.5	\$0.00
Fleming, Matthew	Meeting with N. Martini (partial), A. Barber, J. Auyeung, S. Klump, R. Morse, M. Parks, Z. Tomford (Deloitte), J. Schroeder, S. Raver and 4 others (Big Lots, Inc.) regarding a bankruptcy training presentation	\$0.00	1.0	\$0.00
Klump, Stephanie	Email A. Barber (Deloitte) regarding impact of store closings on potential impairment analyses for Big Lots.	\$0.00	0.2	\$0.00
Klump, Stephanie	Meet with A. Barber, M. Fleming, R. Morse, M. Parks, Z. Tomford (Deloitte), J. Schroeder, and 2 others (Big Lots, Inc.) to debrief the bankruptcy training presentation and to discuss updates on third-quarter items.	\$0.00	0.5	\$0.00
Klump, Stephanie	Meet with S. Raver (Big Lots) to discuss impact of bankruptcy proceedings on SEC filing requirements.	\$0.00	0.3	\$0.00
Klump, Stephanie	Meeting with N. Martini (partial), A. Barber, J. Auyeung, M. Fleming, R. Morse, M. Parks, Z. Tomford (Deloitte), J. Schroeder, S. Raver and 4 others (Big Lots, Inc.) regarding a bankruptcy training presentation	\$0.00	1.0	\$0.00

## Big Lots, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

September 09, 2024 - October 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
10/30/2024				
Martini, Natalie	Meeting (partial) with J. Auyeung, M. Fleming, S. Klump, R. Morse, M. Parks, Z. Tomford (Deloitte), J. Schroeder, S. Raver and 4 others (Big Lots, Inc.) regarding a bankruptcy training presentation	\$0.00	0.7	\$0.00
Morse, Randy	Meet with A. Barber, M. Fleming, S. Klump, M. Parks, Z. Tomford (Deloitte), J. Schroeder, and 2 others (Big Lots, Inc.) to debrief the bankruptcy training presentation and to discuss updates on third-quarter items.	\$0.00	0.5	\$0.00
Morse, Randy	Meet with J. Tanguay (Big Lots) to discuss Q3 results and accounting topics.	\$0.00	0.6	\$0.00
Morse, Randy	Work on project planning for Q3.	\$0.00	0.7	\$0.00
Morse, Randy	Meeting with N. Martini (partial), A. Barber, J. Auyeung, M. Fleming, S. Klump, M. Parks, Z. Tomford (Deloitte), J. Schroeder, S. Raver and 4 others (Big Lots, Inc.) regarding a bankruptcy training presentation	\$0.00	1.0	\$0.00
Parks, Martrina	Meet with A. Barber, M. Fleming, S. Klump, R. Morse, Z. Tomford (Deloitte), J. Schroeder, and 2 others (Big Lots, Inc.) to debrief the bankruptcy training presentation and to discuss updates on third-quarter items.	\$0.00	0.5	\$0.00
Parks, Martrina	Meeting with N. Martini (partial), A. Barber, J. Auyeung, M. Fleming, S. Klump, R. Morse, Z. Tomford (Deloitte), J. Schroeder, S. Raver and 4 others (Big Lots, Inc.) regarding a bankruptcy training presentation	\$0.00	1.0	\$0.00
Tomford, Zachary	Meet with A. Barber, M. Fleming, S. Klump, R. Morse, M. Parks (Deloitte), J. Schroeder, and 2 others (Big Lots, Inc.) to debrief the bankruptcy training presentation and to discuss updates on third-quarter items.	\$0.00	0.5	\$0.00

## Big Lots, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

September 09, 2024 - October 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
10/30/2024				
Tomford, Zachary	Meeting with N. Martini (partial), A. Barber, J. Auyeung, M. Fleming, S. Klump, R. Morse, M. Parks (Deloitte), J. Schroeder, S. Raver and 4 others (Big Lots, Inc.) regarding a bankruptcy training presentation	\$0.00	1.0	\$0.00
10/31/2024				
Barber, Andrew	Meet with S. Klump, R. Morse (Deloitte) to discuss bankruptcy impacts on SEC filing for Q3.	\$0.00	0.5	\$0.00
Barber, Andrew	Meet with R. Morse, S. Klump (Deloitte) to discuss interim review procedure implications/procedures required with Big Lots, Inc. trading on over-the-counter ("OTC") market.	\$0.00	0.3	\$0.00
Klump, Stephanie	Email J. Shroeder, S. Raver (Big Lots) relating to SEC quarterly filing requirements during bankruptcy.	\$0.00	0.5	\$0.00
Klump, Stephanie	Meet with A. Barber, R. Morse (Deloitte) to discuss interim review procedure implications/procedures required with Big Lots, Inc. trading on the over the counter ("OTC") market.	\$0.00	0.3	\$0.00
Klump, Stephanie	Meet with A. Barber, R. Morse (Deloitte) to discuss bankruptcy impacts on SEC filing for Q3.	\$0.00	0.5	\$0.00
Morse, Randy	Review bankruptcy filings associated with leases.	\$0.00	0.4	\$0.00
Morse, Randy	Meet with A. Barber, S. Klump (Deloitte) to discuss bankruptcy impacts on SEC filing for Q3.	\$0.00	0.5	\$0.00
Morse, Randy	Meet with A. Barber, S. Klump (Deloitte) to discuss interim review procedure implications/procedures required with Big Lots, Inc. trading on over-the-counter ("OTC") market.	\$0.00	0.3	\$0.00
Morse, Randy	Meet with J. Tanguay (Big Lots) to discuss bankruptcy impacts on SEC filing for Q3.	\$0.00	0.4	\$0.00
Subtotal for Financial Statement Audit and Related Services:			131.6	\$0.00

## Big Lots, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

September 09, 2024 - October 31, 2024

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
09/09/2024				
Morse, Randy	Gather data to prepare for declaration of support for D&T retention.	\$0.00	0.3	\$0.00
10/02/2024				
Morse, Randy	Review Deloitte & Touche Retention Declaration.	\$0.00	0.8	\$0.00
10/04/2024				
Bihm, Christy	Meet with M. Rothchild, N. Martini, R. Morse (Deloitte) to discuss retention declaration comments and filing process.	\$0.00	0.5	\$0.00
Martini, Natalie	Meet with M. Rothchild, C. Bihm, R. Morse (Deloitte) to discuss retention declaration comments and filing process.	\$0.00	0.5	\$0.00
Morse, Randy	Meet with M. Rothchild, N. Martini, C. Bihm (Deloitte) to discuss retention declaration comments and filing process.	\$0.00	0.5	\$0.00
10/11/2024				
Morse, Randy	Review Big Lots bankruptcy filings (motions to reject and approve rejection of leases).	\$0.00	0.4	\$0.00
10/21/2024				
Morse, Randy	Review bankruptcy filings (motions to reject and approve rejection of leases) for closed stores support.	\$0.00	0.4	\$0.00
10/23/2024				
Morse, Randy	Gather information to respond to comments from US Trustee regarding D&T's retention application.	\$0.00	0.6	\$0.00
10/24/2024				
Morse, Randy	Gather information to respond to comments from US Trustee regarding D&T's retention application.	\$0.00	0.7	\$0.00
Subtotal for Firm Retention:			4.7	\$0.00

## Big Lots, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

September 09, 2024 - October 31, 2024

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/28/2024				
Gutierrez, Dalia	Review August fee detail in preparation for the monthly fee application.	\$250.00	3.9	\$975.00
10/29/2024				
Gutierrez, Dalia	Continue to review August fee detail in preparation for the monthly fee application.	\$250.00	3.7	\$925.00
10/31/2024				
Morse, Randy	Compile information for September monthly fee statement.	\$375.00	0.6	\$225.00
Subtotal for Preparation of Fee Applications:			8.2	\$2,125.00
<b>Total</b>			<b>144.5</b>	<b>\$2,125.00</b>

## Adjustment

Fixed Fee: October 2024	\$22,500.00
<b>Adjustment Subtotal :</b>	<b>\$22,500.00</b>
<b>Total</b>	<b>144.5      \$24,625.00</b>

## Recapitulation

Name	Rate	Hours	Fees
Morse, Randy	\$375.00	0.6	\$225.00
Gutierrez, Dalia	\$250.00	7.6	\$1,900.00
Auyeung, Tungjun	\$0.00	2.0	\$0.00
Barber, Andrew	\$0.00	33.1	\$0.00
Bihm, Christy	\$0.00	0.5	\$0.00
Burya, James	\$0.00	0.2	\$0.00
Fleming, Matthew	\$0.00	3.0	\$0.00
Klump, Stephanie	\$0.00	17.1	\$0.00
Martini, Natalie	\$0.00	10.9	\$0.00
Morse, Randy	\$0.00	47.2	\$0.00

**Big Lots, Inc.****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

September 09, 2024 - October 31, 2024

**Recapitulation**

<b>Name</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Parks, Martrina	\$0.00	11.7	\$0.00
Ponton, Mindy	\$0.00	2.0	\$0.00
Rollinson, Melissa	\$0.00	4.4	\$0.00
Shrestha, Sinza	\$0.00	1.5	\$0.00
Sullivan, Michael	\$0.00	0.5	\$0.00
Tomford, Zachary	\$0.00	2.2	\$0.00
Fixed Fee: October 2024			\$22,500.00
<b>Total</b>		<b>144.5</b>	<b>\$24,625.00</b>